

Article - Tax - General

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§11-214.

The sales and use tax does not apply to use of tangible personal property or a taxable service that:

(1) a nonresident:

(i) acquires before the property or service enters the State;

and

(ii) uses:

1. for personal enjoyment or use or for a use that the Comptroller specifies by regulation, other than for a business purpose; or

2. in a presentation or in conjunction with a presentation of an exhibit, show, sporting event, or other public performance or display; and

(2) does not remain in the State for more than 30 days.

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